

<b>SUBJECT: Budget and Fiscal Management</b>	NUMBER: 1-20.02
EFFECTIVE DATE:	REVIEW DATE:
NMMLEPSC STANDARDS: ADM.16.01, ADM.16.02, ADM.16.03, ADM.17.06	APPROVED: Sheriff

## **I. POLICY**

The ability to maintain current and accurate fiscal records is important in the administration of the Department. Procedures are necessary to control the fiscal process in order to make it more effective and efficient. The following guidelines have been established to assist employees and ensure adherence to the County of Valencia Procurement policy.

## **II. RESPONSIBILITIES**

### **A. Sheriff**

The Sheriff has the ultimate authority and accountability for the fiscal management of the Department and is responsible for the final budget preparation for submission to the County Manager. It is the responsibility of the Sheriff or Undersheriff to exercise control over and approve all expenditures of the Department's budget.

All budgetary requests should be submitted through the chain of command to the Sheriff. The Sheriff is responsible for the everyday operations of the fiscal affairs function of the Department.

The Sheriff or his designee has daily access to each account balance, expenditures and encumbrances made during the period and unencumbered balances.

### **B. Department Employees**

All Department employees may play a role in the budget process by identifying needs and preparing requests which are submitted through their chain of command. Selected employees may be identified by the staff to assist in budget preparations of specific areas.

## **III. RECORDS/CIVIL FEES**

A. Petty Cash will not be used or maintained. No cash disbursements be made.

B. Fees associated with request or services from the department will be handled in the following manner.

1. When a request is received the clerks will fill out a request fee receipt (form VCSO112) in its entirety.
2. The clerk is to retain the original copy (white copy) and provide the customer with the duplicate copy (yellow copy).
3. The customer will be referred to the Valencia County Treasures Office to remit payment.
4. The County Treasures Office will provide customer with a Valencia County computer generated receipt.
5. The customer is to bring in proof of payment, which will be attached to VCSO form 112 and the custom will receive what they requested.
6. The sole exception to this process will be the receiving of request accompanied by payment via mail. The administrative assistant or designee shall collect the payments received via mail at a minimum of once a week and those payments will be deposited with the Valencia County Treasurer's Office.

#### **IV. PURCHASING GUIDELINES**

##### **A. Equipment/Supplies**

1. Complete guidelines for purchases are specified in the County of Valencia Procurement Policy and Purchasing Guidelines, which is available in the Procurement Office.
2. The County of Valencia utilizes purchase orders. Any employee of the Sheriff's department requesting equipment must submit a request through the employee's chain of command.
3. Purchase requisitions will be submitted to purchasing department only by personnel authorized by the Sheriff. Purchase Orders are processed and issued by the purchasing Department and returned to the Sheriff's Department for execution and fulfillment.
4. Procurement procedures
  - a) Any purchase exceeding \$20,000.00 shall require written quotes from at least three (3) vendors.
  - b) A purchase exceeding \$60,000.00 shall be advertised for sealed bids. Any purchase using a sole source vendor must be accompanied by a sole source letter or procurement that is restricted to one potential contractor shall be accompanied by a written explanation as to why no other will be suitable or acceptable to meet the needs.
  - c) State purchase contract agreements may be used when available and the contract being utilized must be on file. These contracts are utilized regardless of price or without going through the bidding process.

- d) A determination of acceptance or rejection shall be made for each sealed bid and placed in the bid file.
- 5. The Sheriff or his designee has the authority for emergency purchasing or rental agreements for equipment.
  - a) The Sheriff is responsible for requesting supplemental or emergency appropriation and fund transfers to the County Manager.
  - b) The Sheriff has the authority to purchase maintenance and service agreements as he deems necessary.

**B. Travel Request**

- 1. When a member of the Valencia County Sheriff's Department is required to travel to training or an approved event which requires an overnight stay, the member will contact the Executive Secretary for travel arrangements and to complete a County of Valencia Travel Expense Voucher. Any member of the department who requests to go out of town and needs expenses must submit information pertaining to why the expenses are necessary and any information detailing the training and or assignment must be submitted through the member's chain of command at least two weeks prior to travel.
- 2. A 'County of Valencia Travel Request' Voucher will be completed by the Executive Secretary and submitted in order for an advance check to be printed. An advance check will be 80% of the per-diem.

**V. INVENTORY CONTROL**

- A. Inventory controls are set by the County of Valencia and provided for in the Valencia County Sheriff's Department Purchasing Guidelines.
- B. The Sheriff will assign a member of the department to maintain a current list of inventory and will be responsible for the completion of a yearly inventory of departmental assets.
- C. In order to maintain current and accurate fiscal records, the Executive Secretary is the central purchasing agent for the Valencia County Sheriff's Department.
- D. Any inventory/shipments received by the Valencia County Sheriff's Department budget, with the exception of those noted above, will be routed through the Executive secretary who will then distribute them accordingly.